

Exhibit B



CARES Act Employee Retention Credit



Prepared by:

Tom Godfrey
Synergi Partners
March 4, 2021

Proposal: CARES Act Employee Retention Credit

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Dear

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We understand your challenges and how our team of tax experts will be able to guide and help through the eligibility and processing of the much-needed tax credits. Our reputation as a boutique firm has been built over three decades and is what drives us to be your most trusted partner. Synergi serves over 120,000 client locations and their 3.2 million employees and is the largest privately held tax credit business in the United States. Our team will provide you with a unique experience through:

- **Quality Guaranteed:**
 - Our processes ensure compliance and that all tax credits are claimed.
- **Eligibility**
 - Count on our experience to ensure you maximize your available business tax credits
- **Proven Methods**
 - A very Consistent, Proven and Defendable Solution

Best regards,

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Enterprise Tax Credit Consultant, Synergi Partners

tgodfrey@synergipartners.com

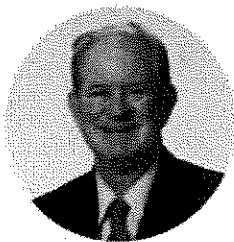
(678) 467-0700

About Synergi Partners

Synergi Partners, Inc. ("Synergi") is the largest privately owned tax credit and incentive consulting and processing company in the United States and is operated by tax credit industry veterans with more than 40 years of experience. Synergi specializes in maximizing federal and state tax credit programs, as well as disaster relief incentives for employers across the United States, including Puerto Rico. While many companies offer consulting services for tax credits and incentives, very few are 100% focused on these services alone.

Our team of professionals offers premium client service, comprehensive data analysis, and years of experience in the industry, the combination of which gives us the ability maximize credit and incentive values for our clients. Synergi is also staffed with an experienced in-house legal team which reviews and interprets tax credit and incentive legislation to ensure our processes are aligned with the law and monitors for any changes or updates which may impact our clients.

Meet the Partners



Jim Brown



Kerstin Nemec



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Meet the Leadership Team



Eric Duncan
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Larry Feinstein
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Jeff Walker
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CARES Act Employee Retention Tax Credit (ERTC)

This legislation is broken down into two segments: 2020 and 2021.

Here is an overview of the credit for 2020:

The Federal government passed the CARES (Coronavirus Aid, Relief and Economic Security) Act on March 27, 2020.

Any private sector or non-profit employer, regardless of its size, is eligible for the Employee Retention Credit during calendar year 2020.

To be eligible, the business must:

- A) Be fully or partially suspended due to government order due to COVID-19, or
- B) incur a 50% decline in gross receipts from the same quarter in 2019, between 3/13/20 through 12/31/20.

The Employee Retention Credit is equal to 50% of qualified wages paid per employee. Currently, the Act places a \$5,000 total cap on the credit per employee for the 2020 tax year.

"Qualified wages" varies depending on the number of employees. The credit is available for qualified wages from 3/13/20 through 12/31/20.

Here is an overview of the credit for 2021:

On December 27, 2020, the President signed the second COVID-19 relief package into law that includes additional relief for businesses. Specifically, the new legislation amends, expands, and enhances the CARES Act Employee Retention Credit (ERC).

The ERC was previously unavailable as an option for relief to businesses that received Paycheck Protection Program (PPP) loans through the SBA. However, the new legislation explicitly provides a retroactive amendment to March 27, 2020, and clarifies these businesses are now eligible to receive the ERC—just not on wages paid with foregivable PPP loan funds.

Other important changes to the ERC include:

- A prospective credit increase from 50% of up to \$10,000 of qualified wages annually to 70% \$10,000 of qualified wages per quarter starting January 1, 2021 through June 30 2021; and
- Public universities and hospitals are now considered eligible employers.

Synergi Partners is prepared to assist in determining eligibility, calculating, and monetizing the ERC. Synergi Partners has an experienced team which has developed a proprietary methodology, proven to be efficient and maximize your credits!

The Employee Retention Credit can be claimed against the employer's portion of employment taxes, including Social Security and Railroad Retirement. Should the credit exceed the amount due, it is treated as an overpayment and is refundable.

There are significant enhancements to the CARES Act Employee Retention Credit (ERC) and some technical corrections to the CARES Act in general with the passing of this legislation. They are:

- Businesses that received PPP loans now eligible to receive ERC
- Extension of ERC for 6 months through June 30, 2021
- Enhancement to credit amount and expanded qualifiers
 - Increased credit from 50% to 70% of qualified wages
 - Increases limit on per-employee creditable wages from \$10K for the year to \$10K for each quarter in '21
 - New max = \$19,000 (\$5K / 2020 + \$7K / 1Q21 + \$7K / 2Q21)
 - Increased benefits in 2021 for full wages for companies up to 500 employees
- Retroactive to March 13, 2020 -- however, one caveat to receiving both the PPP and ERC: employers may only utilize the ERC towards wages that are not paid for with forgiven PPP proceeds

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- 3) **Proven Methodology** – Synergi Partners has developed proprietary methodology to match a variety of data points, saving clients time & money, while proven in thousands of submitted cases for our clients. We understand the different business verticals and identify the best method to determine the maximum benefit either by financial, operational or productivity benchmarks. Everything we do is through a consistent methodology run through a single business unit, unlike other firms who take a regional approach with varying results.

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Engagement Overview

Scope of Engagement for CARES Act:



1. Analysis Project Kickoff & Discovery

What are my company's unique needs?

- Overview of credits under the CARES Act.
- Overview of Synergi's processes and deliverables.
- Discuss overview documentation needed to calculate credits.
- Discuss credit estimates with client (if able with information provided).
- Written request for all documentation needed to deliver Impact Analysis, Work Task Study Analysis and Tax Credit Package.
- Establish a plan for frequency of credit delivery.



2. EIA Eligibility & Impact Analysis

How Can Synergi Meet My Needs?

- EIA documents whether company is an "Eligible Employer."
- Review and establish applicable government orders that lead to fully or partially suspended company operations.
- If necessary, review gross receipts to determine whether there has been a significant decline in gross receipts.



3. Data Collection Client Submits to Synergi

Data!

- Payroll Data
- Qualified Healthcare Costs by employee per month (if applicable)
- Any employee benefit paid by employer
- Location List (if there are multiple locations)
- Monthly Company P&Ls (2019-Present)
- Quarterly 941s (All 2019 through the most recent)

4. Work Task Study (WTS)

Analysis Overboard.

- WTS assists in maximizing "qualified wages" by capturing changes to work tasks as a result of COVID-19.
- Includes analysis of payroll and client data to capture ERTC for all qualified wages.
- Synergi will work with client to determine if a WTS is worth pursuing



5. TCP (Tax Credit Package)

The Delivery.

- TCP includes deliverables necessary to document and obtain tax credits



6. Quarterly Reassessment & Monitoring

Ongoing Maintenance & Reviews

- Conduct and document review of gross receipts quarterly to determine continued eligibility for tax credits.
- Monitor legislative updates and implement any changes as a result.

Thank you for your review of this Synergi Partners overview.

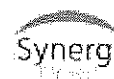
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Proprietary & Confidential





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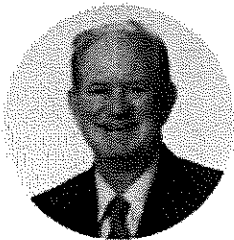
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